

# Board of Real Property Assessments and Appeals

Description	FY 2003 Approved	FY 2004 Proposed	% Change
Operating Budget	\$307,523	\$311,473	1.3

The mission of the Board of Real Property Assessments and Appeals (BRPAA) is to ensure that real property in the District of Columbia is assessed at 100 percent of its estimated market value. The BRPAA must also ensure that the Mayor and the District Council have a real property tax base that reflects 100 percent of each property's market value.

The Board of Real Property Assessments and Appeals, formerly, the Board of Equalization and Review, was established in 1974. The board is a public service agency that is responsible for hearing and deciding real property assessment appeals for property owners in the District of Columbia.

The BRPAA is the final administrative remedy for taxpayers to adjudicate property assessments, prior to formal litigation in D.C. Superior Court. The BRPAA consist of 18 members (all are D.C. residents), appointed for a specified term by the Mayor and confirmed by the District Council. To be a member of the board, one must be:

- An active member of the District of Columbia Bar with real estate experience,
- A District certified general or licensed residential real estate appraiser, certified public accountant, mortgage banker, licensed District real estate agent or broker, or
- Person possessing significant real property experience.

This board serves many customers, includ-

ing: residents, developers, property owners, District and Federal Agencies, businesses, and anyone who is interested in tax assessment of property in the District of Columbia.

The agency plans to fulfill its mission by achieving the following strategic goals by 2004:

- The BRPAA will have a full compliment of board members to improve the overall efficiency of the hearing process.
- The BRPAA will update its operating rules and regulations.
- The hearing recording system will be upgraded to enhance quality.
- The BRPAA website will be upgraded to

## Did you know...

Decisions rendered on property values in FY 2003	1,460
Property inspections in FY 2003	10
Community outreach meetings in FY 2003	5

## Where the Money Comes From

Table DA0-1 shows the sources of funding for the Board of Real Property Assessments and Appeals.

Table DA0-1

### FY 2004 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

	Actual FY 2001	Actual FY 2002	Approved FY 2003	Proposed FY 2004	Change From FY 2003	Percent Change
Local Fund	283	274	308	311	4	1.3
<b>Total for General Fund</b>	<b>283</b>	<b>274</b>	<b>308</b>	<b>311</b>	<b>4</b>	<b>1.3</b>
<b>Gross Funds</b>	<b>283</b>	<b>274</b>	<b>308</b>	<b>311</b>	<b>4</b>	<b>1.3</b>

## How the Money is Allocated

Tables DA0-2 and 3 show the FY 2004 proposed budget for the agency at the Comptroller Source Group level (Object Class level) and FTEs by fund type.

Table DA0-2

### FY 2004 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

	Actual FY 2001	Actual FY 2002	Approved FY 2003	Proposed FY 2004	Change from FY 2003	Percent Change
11 Regular Pay - Cont Full Time	132	133	135	137	2	1.4
13 Additional Gross Pay	5	0	0	0	0	0.0
14 Fringe Benefits - Curr Personnel	25	19	23	22	-1	-3.4
<b>Subtotal Personal Services (PS)</b>	<b>162</b>	<b>152</b>	<b>158</b>	<b>159</b>	<b>1</b>	<b>0.7</b>
20 Supplies and Materials	6	0	9	9	0	0.0
30 Energy, Comm. and Bldg Rentals	12	12	10	9	-1	-7.0
31 Telephone, Telegraph, Telegram, Etc	5	5	6	4	-2	-31.7
32 Rentals - Land and Structures	0	7	12	18	6	47.3
33 Janitorial Services	0	4	5	6	0	2.7
34 Security Services	0	7	7	8	1	8.6
40 Other Services and Charges	89	88	93	93	0	0.0
41 Contractual Services - Other	0	0	0	0	0	0.0
70 Equipment & Equipment Rental	8	-2	7	6	-1	-13.7
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>121</b>	<b>122</b>	<b>150</b>	<b>152</b>	<b>3</b>	<b>1.9</b>
<b>Total Proposed Operating Budget</b>	<b>283</b>	<b>274</b>	<b>308</b>	<b>311</b>	<b>4</b>	<b>1.3</b>

Table DA0-3

**FY 2004 Full-Time Equivalent Employment Levels**

	Actual FY 2001	Actual FY 2002	Approved FY 2003	Proposed FY 2004	Change from FY 2003	Percent Change
<b>General Fund</b>						
Local Fund	3	3	3	3	0	0.0
<b>Total for General Fund</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.0</b>
<b>Total Proposed FTEs</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.0</b>

enable citizens to send e-mails to request information, appeal forms and obtain status of their appeal requests.

- The community outreach program will be enhanced through participation in community meetings to disseminate information throughout all eight wards.
- The BRPAA will offer evening and weekend hearings to facilitate taxpayer participation, outside of traditional business hours.

**Gross Funds**

The proposed budget is \$311,473, representing a change of 1.3 percent from the FY 2003 budget of \$307,523. There are three total FTEs for the agency, representing no change from FY 2003.

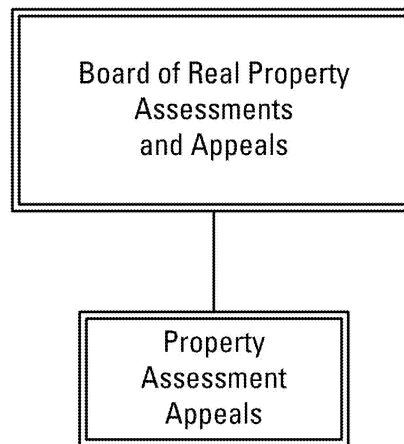
**General Fund**

**Local Funds.** The proposed budget is \$311,473, a change of 1.3 percent from the FY 2003 budget of \$307,523. There are three FTEs funded by Local sources, representing no change from FY 2003.

Changes from the FY 2003 approved budget are:

- An increase of \$4,565 to reflect fixed cost estimates from the Office of Finance and Resource Management.
- A decrease of \$615 in nonpersonal services reflecting gap closing measures for FY 2004.

Figure DA0-1

**Board of Real Property Assessments and Appeals****Programs**

The Board of Real Property Assessments and Appeals operates the following program:

The **Property Assessment Appeals** program involves the review of real property assessments appeals filed by property owners or their representatives. Hearings are conducted with the property owners and/or their representatives and assessors from the Office of Tax and Revenue. All proceedings are tape recorded and open to the public.

Panel members review supporting documentation, hear evidence presented by both sides and render their decisions accordingly. Occasional inspections and additional research may be required in order for the panel members to complete the decision process. Deliberations take place after each hearing, if time permits, and oftentimes during evening or weekend hours.

## Agency Goals and Performance Measures

### Goal 1: Conduct fair and impartial hearings to ensure property assessment values reflect 100 percent of fair market values.

*Citywide Strategic Priority Area(s):* Building Sustainable Neighborhoods; Promoting Economic Development

*Manager:* Doretha McCallum, Administrative Officer

*Supervisor:* Joy A. Arnold, Deputy Chief of Staff for Community Affairs

#### Measure 1.1: Number of decisions rendered about property values

	Fiscal Year				
	2001	2002	2003	2004	2005
Target	N/A	800	1500	3000	-
Actual	184	718	-	-	-

Note: The original FY 2002 and 2003 targets were 2000 and 3000, respectively. Changes to the process for conducting hearings have resulted in adjustment of the targets.

#### Measure 1.2: Number of inspections performed that determine accurate assessment information for taxation purposes

	Fiscal Year				
	2001	2002	2003	2004	2005
Target	N/A	5	10	10	-
Actual	5	5	-	-	-

Note: FY 2001 actual figure is the estimate for the year, which was provided in April 2001. The agency has requested that the FY 2002 target be adjusted from 15 to 5 (1/10/02).

### Goal 2: Enhance the Community Outreach Program to provide citizens with a forum to impact the operations of the assessment appeal process.

*Citywide Strategic Priority Area(s):* Enhancing Unity of Purpose and Democracy

*Manager:* Doretha McCallum, Administrative Officer

*Supervisor:* Joy A. Arnold, Deputy Chief of Staff for Community Affairs

#### Measure 2.1: Number of community outreach meetings conducted with Advisory Neighborhood Commissions, Civic Associates, and the Office of Tax and Revenue that discussed the assessment appeal process

Fiscal Year

	2001	2002	2003	2004	2005
Target	15	10	15	15	-
Actual	2	2	-	-	-

Note: FY 2001 actual figure is the estimate for the year, which was provided in April 2001. The agency requested that the FY 2002 target be reduced from 15 to 10 (1/10/02).